



3013 (02-09-04)

ANNUAL REPORT

OF

Name: ASHWAUBENON WATER & SEWER UTILITY

Principal Office: 2155 HOLMGREN WAY
GREEN BAY, WI 54304

For the Year Ended: DECEMBER 31, 1997

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: ASHWAUBENON WATER & SEWER UTILITY**Utility Address:** 2155 HOLMGREN WAY
GREEN BAY, WI 54304**When was utility organized?** 1/1/1945**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS STEPHANIE R. MEYERS**Title:** FINANCE DIRECTOR**Office Address:**2155 HOLMGREN WAY
GREEN BAY, WI 54313**Telephone:** (920) 492 - 2320**Fax Number:** (920) 492 - 2341**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: MR JOE ZEGERS**Title:** MANAGER**Office Address:** JONET & FOUNTAIN200 S. WASHINGTON STREET
P.O. BOX 1000
GREEN BAY, WI 54301**Telephone:** (920) 435 - 4361**Fax Number:** (920) 435 - 8227**E-mail Address:****Date of most recent audit report:** 12/31/1997**Period covered by most recent audit:** FISCAL YEAR ENDING 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR RONALD L. GAUTHIER**Title:** SUPERINTENDENT**Office Address:**2155 HOLMGREN WAY
GREEN BAY, WI 54313**Telephone:** (920) 492 - 2335**Fax Number:** (920) 492 - 2341**E-mail Address:**

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:MR JOE LAYDEN
MR JERRY MENNE
MRS MARY ANN MULLIN
MR GERALD NICHOLS
MR TED PAMPERIN, VILLAGE PRESIDENT
MR JERRY VAN SISTINE
MR KEITH WATERMOLEN

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

Firm Name: N/A

Contact Person:**Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,338,559	1,258,196	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	796,557	776,012	2
Depreciation Expense (403)	209,253	220,352	3
Amortization Expense (404-407)	0	9,313	4
Taxes (408)	235,535	235,030	5
Total Operating Expenses	1,241,345	1,240,707	
Net Operating Income	97,214	17,489	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	97,214	17,489	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	300,498	36,355	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	263,552	218,082	10
Miscellaneous Nonoperating Income (421)	46,444	3,660	11
Total Other Income	610,494	258,097	
Total Income	707,708	275,586	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	707,708	275,586	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	0	0	
Net Income	707,708	275,586	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,212,694	1,937,108	20
Balance Transferred from Income (433)	707,708	275,586	21
Miscellaneous Credits to Surplus (434)	24,203		22
Miscellaneous Debits to Surplus--Debit (435)	0		23
Appropriations of Surplus--Debit (436)	0		24
Appropriations of Income to Municipal Funds--Debit (439)	0		25
Total Unappropriated Earned Surplus End of Year (216)	2,944,605	2,212,694	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE	0	1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE	0	2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
SEWER UTILITY	300,498	3
Total (Acct. 417):	300,498	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
WATER	70,331	5
SEWER	193,221	6
Total (Acct. 419):	263,552	
Miscellaneous Nonoperating Income (421):		
LETTERS OF NO SPECIALS	4,035	7
TOWER RENTALS TO CELLULAR PHONE COMPANIES	42,409	8
Total (Acct. 421):	46,444	
Miscellaneous Amortization (425):		
NONE		9
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		10
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
SALE OF RETIRED METERS	943	11
PRIOR PERIOD ADJ. FOR OVER DEPR. OF FIXED ASSETS	23,260	12
Total (Acct. 434):	24,203	
Miscellaneous Debits to Surplus (435):		
NONE	0	13
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	0	14
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE	0	15
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0				0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0				0	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,338,559	0	0	0	1,338,559	1
Less: interdepartmental sales	0		0		0	2
Less: interdepartmental rents	0	0			0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,338,559	0	0	0	1,338,559	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	157,390		157,390	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	65,939		65,939	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	33		33	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	223,362	0	223,362	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	13,256,537	12,495,816	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	2,803,153	2,619,647	2
Net Utility Plant	10,453,384	9,876,169	
Utility Plant Acquisition Adjustments (117-118)		0	3
Other Utility Plant Adjustments (119)		0	4
Total Net Utility Plant	10,453,384	9,876,169	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	11,069,736	10,225,203	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	2,539,364	2,402,489	6
Net Nonutility Property	8,530,372	7,822,714	
Investment in Municipality (123)	0	0	7
Other Investments (124)	25,720	15,983	8
Special Funds (125-128)	0	0	9
Total Other Property and Investments	8,556,092	7,838,697	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	90,872	125,096	10
Special Deposits (132-134)	0	19,236	11
Working Funds (135)	0	0	12
Temporary Cash Investments (136)	4,752,358	3,861,783	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	253,310	290,281	15
Other Accounts Receivable (143)	643,797	532,835	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	21,336	22,576	18
Materials and Supplies (151-163)	57,979	64,018	19
Prepayments (165)	2,995	492	20
Interest and Dividends Receivable (171)	10,556	12,107	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	5,833,203	4,928,424	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0		24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	0	0	
Total Assets and Other Debits	24,842,679	22,643,290	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	5,133,014	5,133,014	26
Appropriated Earned Surplus (215)		0	27
Unappropriated Earned Surplus (216)	2,944,605	2,212,694	28
Total Proprietary Capital	8,077,619	7,345,708	
LONG-TERM DEBT			
Bonds (221-222)	0	0	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		32
Accounts Payable (232)	254,953	217,266	33
Payables to Municipality (233)	15,160	148,782	34
Customer Deposits (235)		0	35
Taxes Accrued (236)	0	0	36
Interest Accrued (237)	0	0	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)		4,623	41
Total Current and Accrued Liabilities	270,113	370,671	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	0	0	43
Other Deferred Credits (253)	0	0	44
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)		0	45
Injuries and Damages Reserve (262)		0	46
Pensions and Benefits Reserve (263)	0	0	47
Miscellaneous Operating Reserves (265)	0	0	48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	16,494,947	14,926,911	49
Total Liabilities and Other Credits	24,842,679	22,643,290	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	13,256,537	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Total Utility Plant	13,256,537	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	2,803,153	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	2,803,153	0	0	0	
Net Utility Plant	10,453,384	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	2,619,647				2,619,647	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	209,253				209,253	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	33,898				33,898	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
Total credits	243,151	0	0	0	243,151	13
Debits during year						14
Book cost of plant retired	31,510				31,510	15
Cost of removal	0				0	16
Other debits (specify):						17
see footnote on page w-10	28,135				28,135	18
Total debits	59,645	0	0	0	59,645	19
Balance End of Year	2,803,153	0	0	0	2,803,153	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	10,225,203	901,717	57,184	11,069,736	1
Other (specify):					
NONE				0	2
Total Nonutility Property (121)	10,225,203	901,717	57,184	11,069,736	
Less accum. prov. depr. & amort. (122)	2,402,489	189,187	52,312	2,539,364	3
Net Nonutility Property	7,822,714	712,530	4,872	8,530,372	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel (151)					0	1
Fuel stock expenses (152)					0	2
Plant mat. & oper. sup. (154)					0	3
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	57,979	64,018	2
Sewer utility (154)			3
Heating utility (154)			4
Gas utility (154)			5
Merchandise (155)			6
Other materials & supplies (156)			7
Stores expense (163)			8
Total Materials and Supplies	<u>57,979</u>	<u>64,018</u>	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.
--

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
none	0	0	0	1
Total			<u>0</u>	
Unamortized premium on debt (251)				
none	0	0	0	2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	5,133,014	1
Changes during year (explain):		
NONE		2
Balance end of year	<u>5,133,014</u>	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
Total Reacquired Bonds (Account 222)				0 1

Net amount of bonds outstanding December 31: 0

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
none	00/00/0000	00/00/0000	0.00%	0	1
Total for Account 223				0	
Other Long-Term Debt (224)					
none	00/00/0000	00/00/0000	0.00%	0	2
Total for Account 224				0	
Notes Payable (231)					
none	00/00/0000	00/00/0000	0.00%	0	3
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	235,535	2
Charged electric department expense		3
Charged sewer department expense	6,185	4
Other (explain):		
NONE		5
Total Accruals and other credits	241,720	
Taxes paid during year:		
County, state and local taxes	239,549	6
Social Security taxes		7
PSC Remainder Assessment	2,171	8
Other (explain):		
NONE		9
Total payments and other debits	241,720	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
none				0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
none				0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
none				0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
none				0	4
Subtotal	0	0	0	0	
Total	0	0	0	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	6,567,869			8,359,042		14,926,911	1
Add credits during year:							
For Services	146,065			121,475		267,540	2
For Mains	621,712			635,757		1,257,469	3
Other (specify):							
Storm				43,027		43,027	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	7,335,646	0	0	9,159,301	0	16,494,947	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE	0	1
Total (Acct. 123):	0	
Other Investments (124):		
Special Assessments	25,720	2
Total (Acct. 124):	25,720	
Sinking Funds (125):		
NONE	0	3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE	0	4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE	0	5
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE	0	6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE	0	7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE	0	8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	253,310	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	253,310	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	643,797	13
Merchandising, jobbing and contract work		14
Other (specify):		
NONE		15
Total (Acct. 143):	643,797	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Receivables from Municipality (145):		
general fund	21,336	16
Total (Acct. 145):	21,336	
Prepayments (165):		
prepaid insurance	2,995	17
Total (Acct. 165):	2,995	
Extraordinary Property Losses (182):		
NONE	0	18
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE	0	19
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE	0	20
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE	0	21
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE	0	22
Total (Acct. 186):	0	
Payables to Municipality (233):		
general fund	15,160	23
Total (Acct. 233):	15,160	
Other Deferred Credits (253):		
NONE	0	24
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	12,876,176	0	0	0	12,876,176	1
Materials and Supplies	60,998	0	0	0	60,998	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	2,711,400	0	0	0	2,711,400	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	6,951,757	0	0	0	6,951,757	6
Other (specify):						
NONE					0	7
Average Net Rate Base	3,274,017	0	0	0	3,274,017	
Net Operating Income	97,214	0	0	0	97,214	8
Net Operating Income as a percent of						
Average Net Rate Base	2.97%	N/A	N/A	N/A	2.97%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	5,133,014	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	2,578,649	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	7,711,663	
Net Income		
Net Income	707,708	5
Percent Return on Proprietary Capital	9.18%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

NONE

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,307,960	1
Total Sales of Water	1,307,960	
Other Operating Revenues		
Forfeited Discounts (470)	6,497	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	24,102	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	30,599	
Total Operating Revenues	1,338,559	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	30,049	8
Pumping Expenses (620-633)	317,945	9
Water Treatment Expenses (640-652)	43,109	10
Transmission and Distribution Expenses (660-678)	211,119	11
Customer Accounts Expenses (901-905)	36,019	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	158,316	14
Total Operation and Maintenance Expenses	796,557	
Other Operating Expenses		
Depreciation Expense (403)	209,253	15
Amortization Expense (404-407)	0	16
Taxes (408)	235,535	17
Total Other Operating Expenses	444,788	
Total Operating Expenses	1,241,345	
NET OPERATING INCOME	97,214	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	5,158	345,024	460,474	4
Commercial	1,149	613,850	523,230	5
Industrial	16	107,160	74,932	6
Total Metered Sales to General Customers (461)	6,323	1,066,034	1,058,636	
Private Fire Protection Service (462)	151		31,906	7
Public Fire Protection Service (463)	6,400		172,097	8
Other Sales to Public Authorities (464)	26	25,068	42,148	9
Sales to Irrigation Customers (465)		0		10
Sales for Resale (466)	1	2,547	3,173	11
Interdepartmental Sales (467)				12
Total Sales of Water	12,901	1,093,649	1,307,960	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
Town of Hobart	METERED	2,547	3,173	1
Total		2,547	3,173	

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	172,097	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	172,097	
Forfeited Discounts (470):		
Customer late payment charges	6,497	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	6,497	
Miscellaneous Service Revenues (471):		
NONE	0	7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE	0	8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE	0	9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	24,102	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	24,102	
Amortization of Construction Grants (475):		
NONE	0	12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)	0	1
Operation Labor and Expenses (601)	24,209	2
Purchased Water (602)	0	3
Miscellaneous Expenses (603)	0	4
Rents (604)	0	5
Maintenance Supervision and Engineering (610)	0	6
Maintenance of Structures and Improvements (611)	0	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	8
Maintenance of Lake, River and Other Intakes (613)	0	9
Maintenance of Wells and Springs (614)	5,840	10
Maintenance of Infiltration Galleries and Tunnels (615)	0	11
Maintenance of Supply Mains (616)	0	12
Maintenance of Miscellaneous Water Source Plant (617)	0	13
Total Source of Supply Expenses	30,049	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)	0	14
Fuel for Power Production (621)	0	15
Power Production Labor and Expenses (622)	0	16
Fuel or Power Purchased for Pumping (623)	171,954	17
Pumping Labor and Expenses (624)	4,956	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)		20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)		23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	141,035	25
Total Pumping Expenses	317,945	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)		26
Chemicals (641)	40,564	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	988	28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)	1,557	33
Total Water Treatment Expenses	43,109	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)		34
Storage Facilities Expenses (661)		35
Transmission and Distribution Lines Expenses (662)		36
Meter Expenses (663)	33	37
Customer Installations Expenses (664)	40,858	38
Miscellaneous Expenses (665)		39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	171	43
Maintenance of Transmission and Distribution Mains (673)	42,756	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	42,206	46
Maintenance of Meters (676)	8,587	47
Maintenance of Hydrants (677)	76,387	48
Maintenance of Miscellaneous Plant (678)	121	49
Total Transmission and Distribution Expenses	211,119	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	4,362	51
Customer Records and Collection Expenses (903)	31,657	52
Uncollectible Accounts (904)		53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	36,019	
SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	6,851	56
Office Supplies and Expenses (921)	2,703	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	37,090	59
Property Insurance (924)	17,838	60
Injuries and Damages (925)		61
Employee Pensions and Benefits (926)	84,862	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	8,972	65
Rents (931)		66
Maintenance of General Plant (932)		67
Total Administrative and General Expenses	158,316	
Total Operation and Maintenance Expenses	796,557	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		239,549	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		6,185	2
Net property tax equivalent		233,364	
Social Security			3
PSC Remainder Assessment		2,171	4
Other (specify): NONE			5
Total tax expense		235,535	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Brown				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.277300				3
County tax rate	mills		7.478230				4
Local tax rate	mills		7.353160				5
School tax rate	mills		14.189640				6
Voc. school tax rate	mills		1.739680				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		31.038010				10
Less: state credit	mills		2.644600				11
Net tax rate	mills		28.393410				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.353160				14
Combined School Tax Rate	mills		15.929320				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		23.282480				17
Total Tax Rate	mills		31.038010				18
Ratio of Local and School Tax to Total	dec.		0.750128				19
Total tax net of state credit	mills		28.393410				20
Net Local and School Tax Rate	mills		21.298692				21
Utility Plant, Jan. 1	\$	12,495,816	12,495,816				22
Materials & Supplies	\$	64,018	64,018				23
Subtotal	\$	12,559,834	12,559,834				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	12,559,834	12,559,834				26
Assessment Ratio	dec.		0.721810				27
Assessed Value	\$	9,065,814	9,065,814				28
Net Local & School Rate	mills		21.298692				29
Tax Equiv. Computed for Current Year	\$	193,090	193,090				30
Tax Equivalent per 1994 PSC Report	\$	239,549					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	239,549					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	726		1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	726	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	29,272		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	479,668		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	508,940	0	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	215,692		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	301,876		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	18,200	9,691	20
Total Pumping Plant	535,768	9,691	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)	91,727		22
Water Treatment Equipment (332)	88,204	2,253	23
Total Water Treatment Plant	179,931	2,253	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			24
Structures and Improvements (341)			25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			726	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	726	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			29,272	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			479,668	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	508,940	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			215,692	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			301,876	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			27,891	20
Total Pumping Plant	0	0	545,459	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			91,727	22
Water Treatment Equipment (332)			90,457	23
Total Water Treatment Plant	0	0	182,184	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	2,251,469		26
Transmission and Distribution Mains (343)	5,555,394	588,303	27
Fire Mains (344)			28
Services (345)	1,962,079	134,042	29
Meters (346)	804,650	26,206	30
Hydrants (348)	505,104	44,110	31
Other Transmission and Distribution Plant (349)	8,221		32
Total Transmission and Distribution Plant	11,086,917	792,661	
GENERAL PLANT			
Land and Land Rights (389)			33
Structures and Improvements (390)	33,014		34
Office Furniture and Equipment (391)	5,656	1,180	35
Computer Equipment (391.1)	22,878	10,646	36
Transportation Equipment (392)	91,559		37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)	8,886	1,754	39
Laboratory Equipment (395)	1,569		40
Power Operated Equipment (396)			41
Communication Equipment (397)	18,143		42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)	1,829		44
Other Tangible Property (399)			45
Total General Plant	183,534	13,580	
Total utility plant in service directly assignable	12,495,816	818,185	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	12,495,816	818,185	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			2,251,469	26
Transmission and Distribution Mains (343)	21,683		6,122,014	27
Fire Mains (344)			0	28
Services (345)			2,096,121	29
Meters (346)	7,728	(25,954)	797,174	30
Hydrants (348)	992		548,222	31
Other Transmission and Distribution Plant (349)			8,221	32
Total Transmission and Distribution Plant	30,403	(25,954)	11,823,221	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			33,014	34
Office Furniture and Equipment (391)			6,836	35
Computer Equipment (391.1)			33,524	36
Transportation Equipment (392)	1,107		90,452	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			10,640	39
Laboratory Equipment (395)			1,569	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			18,143	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			1,829	44
Other Tangible Property (399)			0	45
Total General Plant	1,107	0	196,007	
Total utility plant in service directly assignable	31,510	(25,954)	13,256,537	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	31,510	(25,954)	13,256,537	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)				1
Collecting and Impounding Reservoirs (312)				2
Lake, River and Other Intakes (313)				3
Wells and Springs (314)	204,805	3.33%	15,973	4
Infiltration Galleries and Tunnels (315)				5
Supply Mains (316)				6
Other Water Source Plant (317)				7
Total Source of Supply Plant	204,805		15,973	
PUMPING PLANT				
Structures and Improvements (321)	110,157	2.50%	5,392	8
Boiler Plant Equipment (322)				9
Other Power Production Equipment (323)				10
Steam Pumping Equipment (324)				11
Electric Pumping Equipment (325)	180,559	4.00%	12,075	12
Diesel Pumping Equipment (326)				13
Hydraulic Pumping Equipment (327)				14
Other Pumping Equipment (328)	19,246	4.00%	922	15
Total Pumping Plant	309,962		18,389	
WATER TREATMENT PLANT				
Structures and Improvements (331)	53,889	2.50%	2,293	16
Water Treatment Equipment (332)	43,104	3.33%	2,975	17
Total Water Treatment Plant	96,993		5,268	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)				18
Distribution Reservoirs and Standpipes (342)	419,001	1.82%	40,977	19
Transmission and Distribution Mains (343)	556,413	0.67%	39,119	20
Fire Mains (344)				21
Services (345)	428,769	2.00%	40,582	22
Meters (346)	326,715	8.33%	67,797	23
Hydrants (348)	64,133	1.33%	7,005	24
Other Transmission and Distribution Plant (349)	7,663	4.00%	329	25
Total Transmission and Distribution Plant	1,802,694		195,809	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					220,778	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	220,778	
321					115,549	8
322					0	9
323					0	10
324					0	11
325					192,634	12
326					0	13
327					0	14
328					20,168	15
	0	0	0	0	328,351	
331					56,182	16
332					46,079	17
	0	0	0	0	102,261	
341					0	18
342					459,978	19
343	21,683				573,849	20
344					0	21
345					469,351	22
346	7,728				386,784	23
348	992				70,146	24
349					7,992	25
	30,403	0	0	0	1,968,100	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	26,271	3.33%	1,099	26
Office Furniture and Equipment (391)	30,178	8.33%	4,550	27
Computer Equipment (391.1)				28
Transportation Equipment (392)	119,311	10.00%		29
Stores Equipment (393)				30
Tools, Shop and Garage Equipment (394)	10,240	6.67%	400	31
Laboratory Equipment (395)	1,952	6.67%	0	32
Power Operated Equipment (396)				33
Communication Equipment (397)	16,039	8.33%	1,511	34
SCADA Equipment (397.1)				35
Miscellaneous Equipment (398)	1,202	8.33%	152	36
Other Tangible Property (399)				37
Total General Plant	205,193		7,712	
Total accum. prov. directly assignable	2,619,647		243,151	
 Common Utility Plant Allocated to Water Department				38
 Total accum. prov. for depreciation	2,619,647		243,151	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					27,370	26
391					34,728	27
391.1					0	28
392	1,107			(27,752)	90,452	29
393					0	30
394					10,640	31
395				(383)	1,569	32
396					0	33
397					17,550	34
397.1					0	35
398					1,354	36
399					0	37
	1,107	0	0	(28,135)	183,663	
	31,510	0	0	(28,135)	2,803,153	
					0	38
	31,510	0	0	(28,135)	2,803,153	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			95,961	95,961	1
February			87,961	87,961	2
March			98,636	98,636	3
April			101,568	101,568	4
May			108,363	108,363	5
June			118,519	118,519	6
July			129,992	129,992	7
August			124,066	124,066	8
September			112,072	112,072	9
October			115,210	115,210	10
November			104,668	104,668	11
December			109,289	109,289	12
Total for year	0	0	1,306,305	1,306,305	
Less: Measured or estimated water used in main flushing and water treatment during year				76,500	13
Less: Other utility use				66,530	14
Other utility use explanation:					15
FIRE TRAINING					
SEWER JET MAINTENANCE					
WATERMAIN BREAKS					
METER TESTING					
FIRE PROTECTION LINES TESTING NEW BUILDINGS					
NEW MAINS - CONSTRUCTION					
Water pumped into distribution system				1,163,275	16
Less: Water sold				1,093,649	17
Losses and unaccounted for				69,626	18
Percent unaccounted for to the nearest whole percent (%)				6%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				5,115,600	21
Date of maximum: 8/5/1997					22
Cause of maximum:					23
HOT WEATHER, LAWN WATERING					
Minimum gallons pumped by all methods in any one day during reporting year				2,630,300	24
Date of minimum: 1/1/1997					25
Total KWH used for pumping for the year				4,059,942	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL #1 - 461 MORRIS	1	891	12	0	No	1
WELL #2 - 737 CORMIER RD.	2	876	12	444,144	Yes	2
WELL #3 - 2319 SHADY LANE	3	809	12	411,087	Yes	3
WELL #4 - 2916 RIDGE RD.	4	858	12	752,953	Yes	4
WELL #5 - 2070 ARGONNE	5	847	12	950,532	Yes	5
WELL #6 - 2141 AIRPORT	6	775	12	826,910	Yes	6

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes				
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
0	0	0	0	0	1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #1	WELL #2	WELL #3	1
Location	461 MORRIS AVENUE	737 CORMIER ROAD	2319 SHADY LANE	2
Purpose	S	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1948	1958	1965	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	600	1,100	1,250	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	U.S.	10
Year Installed	1948	1958	1965	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	150	150	150	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #4	WELL #5	WELL #6	14
Location	2916 RIDGE ROAD	2070 ARGONNE STREET	2041 AIRPORT ROAD	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	LAYNE	LAYNE	CTN	18
Year Installed	1970	1977	1988	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,250	1,750	1,200	21
Pump Motor or Standby Engine Mfr	U.S.	SIEMAN-ALLIS	GENERAL ELECTRIC	23
Year Installed	1970	1977	1988	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	250	250	250	26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	ARGONNE STREET	BABCOCK	CIRCLE & RIDGE	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	S	S	4
Year constructed	1978	1967	1970	5
				6
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	7
				8
Elevation difference in feet (See Headnote 3.)	160	90	100	9
				10
Total capacity in gallons	250,000	500,000	1,000,000	11
				12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	14
				15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	BOOSTER STATION	WELLHOUSE	16
				17
Filters, type (gravity, pressure, other, none)	NONE	NONE	GRAVITY	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	0.0000	0.0000	20
				21
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	22
				23
Is water fluoridated (yes, no)?	N	N	N	24
				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	GLORY & RIDGE	MARVELLE & RIDGEDY LANE - FINISHED WATER		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	ET	R	4
				5
Year constructed	1992	1984	1963	6
				7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	8
				9
Elevation difference in feet (See Headnote 3.)	160	160	30	10
Total capacity in gallons	1,000,000	750,000	250,000	11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	GAS	13
				14
Points of application (wellhouse, central facilities, booster station, other)	OTHER	OTHER	BOOSTER STATION	15
				16
Filters, type (gravity, pressure, other, none)	NONE	NONE	PRESSURE	17
				18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	1.0000	19
				20
Is a corrosion control chemical used (yes, no)?	N	N	Y	21
				22
Is water fluoridated (yes, no)?	N	N	N	23
				24
				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	SHADY LANE - RAW WATER			1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R			4
				5
Year constructed	1963			6
				7
Primary material (earthen, steel, concrete, other)	CONCRETE			8
				9
Elevation difference in feet (See Headnote 3.)	30			10
Total capacity in gallons	75,000			11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)	GAS			13
				14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE			15
				16
Filters, type (gravity, pressure, other, none)	PRESSURE			17
				18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000			19
				20
Is a corrosion control chemical used (yes, no)?	Y			21
				22
Is water fluoridated (yes, no)?	N			23
				24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
A	T	6.000	183,981		200		183,781
M	T	6.000	103				103
A	T	8.000	168,000	4,688	1,817		170,871
M	T	8.000	2,865				2,865
A	T	10.000	31,239				31,239
M	S	10.000	1,354				1,354
A	T	12.000	117,795	13,862			131,657
M	T	12.000	3,580				3,580
A	T	14.000	8,053				8,053
Total Within Municipality			516,970	18,550	2,017	0	533,503
Total Utility			516,970	18,550	2,017	0	533,503

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	2,411	0	0	0	2,411	0	1
M	1.000	1,960	0	0	0	1,960	0	2
M	1.250	8	0	0	0	8	0	3
M	1.500	300	12	0	0	312	0	4
M	2.000	171	5	0	0	176	0	5
M	3.000	3	0	0	0	3	0	6
M	4.000	40	3	0	0	43	0	7
A	6.000	52	3	0	0	55	0	8
A	8.000	51	2	0	0	53	0	9
A	10.000	7	1	0	0	8	0	10
A	12.000	3	0	0	0	3	0	11
Total Utility		5,006	26	0	0	5,032	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	6,118	329	190	3	6,260	450	1
0.750	51	0	3	(6)	42	0	2
1.000	187	8	4	2	193	1	3
1.500	193	6	0	0	199	8	4
2.000	141	0	0	2	143	19	5
3.000	66	2	0	1	69	31	6
4.000	24	1	0	(1)	24	11	7
6.000	3	1	0	(1)	3	3	8
Total:	6,783	347	197	0	6,933	523	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	5,565	628	2	3	0	62	6,260	1
0.750	0	39	0	0	0	3	42	2
1.000	13	165	0	1	0	14	193	3
1.500	0	184	0	3	0	12	199	4
2.000	0	119	4	2	0	18	143	5
3.000	0	52	2	4	0	11	69	6
4.000	0	16	3	2	0	3	24	7
6.000	0	3	0	0	0	0	3	8
Total:	5,578	1,206	11	15	0	123	6,933	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality					0	1
Within Municipality	1,086	36	2		1,120	2
Total Fire Hydrants	1,086	36	2	0	1,120	
Flushing Hydrants						
					0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	1,120
Number of distribution system valves end of year:	1,825
Number of distribution valves operated during year:	575

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

Page W-8

Line 35 Col (c) - Cabinets

Line 36 Col (c) - Computerized handheld meter readers

Line 39 Col (c) - Misc. small tools

Page W-9

Line 30 Col (f) - Second meters to monitor water that does not go down the sewer moved to sewer fixed assets - per E. Bonet at PSC

Line 37 Col (e) - 1998 Chev Caprice

Accumulated Provision for Depreciation - Water (Page W-10)

Line 29 col (i) - adjustment from prior year for \$4875.

Line 27 - computer equipment combined with office furniture, will be separated in 1998.

Line 29 col(i) - adjustment to agree accumulated depreciation with asset cost.

Line 32 col(f) - adjustment to agree accumulated depreciation with asset cost.

Water Mains (Page W-17)

Contributed by Developer

Water Services (Page W-18)

Contributed by Developer

Hydrants and Distribution System Valves (Page W-20)

We were only able to operate 575 during the year due to lack of personnel. As of 1/1/98 an employee was hired, therefore we should have more time to operate more.
